

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

| TABLE I | | TAX RATES FOR SALES IN THESE COUNTIES | | | | | | | | | | | | Accounting Credit Rate (STATE TAX ONLY) |
|----------------|--|---------------------------------------|----------|-------|--------|----------|--------|--------|--------|------------|---------|--------|--------------------|---|
| Business Class | TAXABLE ACTIVITIES | Cochise | Coconino | Gila | La Paz | Maricopa | Mohave | Pima | Pinal | Santa Cruz | Yavapai | Yuma | All Other Counties | |
| 002 | Mining-Nonmetal | 3.437% | 3.828% | 3.75% | 3.75% | 3.562% | 3.281% | 3.437% | 3.805% | 3.75% | 3.593% | 3.805% | 3.437% | .031% |
| 004 | Utilities | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 005 | Communications | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 006 | Transporting | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 007 | Private (Rail) Car | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 008 | Pipeline | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 009 | Publication | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 010 | Job Printing | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 011 | Restaurants and Bars | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 012 | Amusement | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 013 | Commercial Lease | 0 | 0 | .5% | 0 | .5% | 0 | .5% | .5% | 0 | 0 | 0 | 0 | 0 |
| 014 | Personal Property Rental | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 015 | Contracting-Prime ^a | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 017 | Retail | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 019 | Severance-Metalliferous Mining | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | .025% |
| 023 | Recreational Vehicle Surcharge ^f | 0 | 0 | 0 | 0 | 0 | 0 | 50¢ | 0 | 0 | 0 | 0 | 0 | N/A |
| 025 | Transient Lodging ^b | 6.05% | 6.737% | 6.60% | 6.60% | 7.27% | 5.78% | 6.05% | 6.698% | 6.60% | 6.325% | 6.698% | 6.05% | .055% |
| 026 | Use Tax-Utilities | 6.10% | 5.725% | 5.60% | 6.10% | 5.60% | 5.60% | 6.10% | 6.10% | 5.60% | 5.60% | 6.60% | 5.60% | N/A |
| 029 | Use Tax Purchases | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A |
| 030 | Use Tax From Inventory | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A |
| 033 | Telecommunications Devices | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | N/A |
| 037 | Contracting-Owner Builder | 6.10% | 6.725% | 6.60% | 6.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.70% | 6.10% | .056% |
| 041 | Municipal Water ^c | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | N/A |
| 049 | Jet Fuel Tax ^d | 3.355¢ | 3.66¢ | 3.66¢ | 3.66¢ | 3.355¢ | 3.202¢ | 3.355¢ | 3.66¢ | 3.66¢ | 3.507¢ | 3.660¢ | 3.355¢ | N/A |
| 051 | Jet Fuel Use Tax ^d | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | N/A |
| 053/055 | Rental Car Surcharge ^{e, h} | 0 | 0 | 0 | 0 | \$2.50 | 0 | \$3.50 | 0 | 0 | 0 | 0 | 0 | N/A |
| 056 | Jet Fuel Tax > 10 million gallons ^d | 0 | 0 | .305¢ | 0 | .305¢ | 0 | .305¢ | .305¢ | 0 | 0 | 0 | 0 | N/A |
| 129 | Use Tax Direct Payments ⁱ | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A |
| 153 | Rental Car Surcharge-Stadium ^h | 0 | 0 | 0 | 0 | 3.25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 911 | 911 Telecommunications ^g | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | N/A |

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.

| TABLE II | | | | | PROGRAM CITIES | | | | | | | | | |
|--|-----------------|----------------|------------|------------|---|-----------------|----------------|----------|------------|---|-----------------|----------------|-----------|------------|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY |
| BENSON (F) | BS | | | COH | CLIFTON (F) | CF | | | GRN | FOUNTAIN HILLS (F) | FH | | | MAR |
| Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.60% | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | For single item, Retail Tax on portion over \$9999 | | 004 | 2.00% | | Use Tax | | 002 | 2.60% | |
| Retail Tax for entire single item over \$5000 | | 004 | 1.00% | | Contracts (pre Mar. 2006) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Construction Contracting | | 005 | 4.00% | | COLORADO CITY | CC | | | MOH | Residential Rental | | 004 | 1.60% | |
| Contracts (pre Feb. 2005) | | 008 | 2.50% | | Privilege Tax | | 000 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | |
| BISBEE (F) | BB | | | COH | Use Tax | | 002 | 2.00% | | Contracts (post Oct. 2000 and pre Apr. 2003) | | 008 | 1.60% | |
| Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.50% | | COOLIDGE (F) | CL | | | PNL | FREDONIA (F) | FD | | | COC |
| BUCKEYE (F) | BE | | | MAR | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 4.00% | |
| Privilege Tax | | 000 | 2.00% | | Retail Tax for entire single item over \$10,000 | | 001 | 1.50% | | Use Tax | | 002 | 4.00% | |
| Telecommunications | | 007 | 4.00% | | Use Tax | | 002 | 3.00% | | Contracts (pre Apr. 2007) | | 009 | 2.00% | |
| Construction Contracting | | 015 | 3.00% | | Use Tax for entire single item over \$10,000 | | 003 | 1.50% | | GILA BEND (F) | GI | | | MAR |
| Contracts (pre Aug. 2006) | | 008 | 2.00% | | Hotel/Motel (Additional Tax) | | 006 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| BULLHEAD CITY | BH | | | MOH | Construction Contracting | | 005 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Privilege Tax | | 000 | 2.00% | | Contracts (post July 2004 and pre Oct. 2005) | | 008 | 3.00% | | Telecommunications | | 007 | 3.50% | |
| Use Tax | | 002 | 2.00% | | Contracts (pre Aug. 2004) | | 009 | 2.00% | | Telecom (preexist Jan. 2000) | | 008 | 3.00% | |
| Jet Fuel Use Tax | | 008 | \$.03/gal | | COTTONWOOD (F) | CW | | | YAV | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | |
| Jet Fuel | | 009 | \$.03/gal | | Privilege Tax | | 000 | 2.20% | | GILBERT (F) | GB | | | MAR |
| CAMP VERDE | CE | | | YAV | Utilities | | 001 | 1.00% | | Privilege Tax | | 000 | 1.50% | |
| Privilege Tax | | 000 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Use Tax | | 002 | 2.00% | | Construction Contracting | | 015 | 3.20% | | GLOBE (F) | GL | | | GLA |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Contracts (pre Jan. 2006) | | 009 | 2.20% | | Privilege Tax | | 000 | 2.00% | |
| Hotel/Motel | | 004 | 1.00% | | DEWEY-HUMBOLDT (F) | DH | | | YAV | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Construction Contracting | | 005 | 3.00% | | Privilege Tax | | 000 | 1.00% | | Contracts (pre May 2005) | | 009 | 1.50% | |
| Contracts (post Feb. 2000 and pre Jul. 2004) | | 008 | 2.00% | | Use Tax | | 002 | 2.00% | | GOODYEAR (F) | GY | | | MAR |
| Contracts (pre Mar. 2000) | | 009 | 1.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| CAREFREE (F) | CA | | | MAR | Metalliferous Mining | | 005 | 0.10% | | Hotel/Motel (Additional Tax) | | 003 | 2.50% | |
| Privilege Tax | | 000 | 3.00% | | DOUGLAS (F) | DL | | | COH | Retail Tax for entire single item over \$5000 | | 004 | 1.20% | |
| Food Tax | | 001 | 2.00% | | Privilege Tax | | 000 | 2.50% | | Restaurant/Bar | | 005 | 4.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Retail Tax for entire single item over \$10,000 | | 003 | 1.50% | | Construction Contracting | | 006 | 3.50% | |
| Restaurant/Bar | | 004 | 3.00% | | Use Tax | | 002 | 2.50% | | Jet Fuel | | 009 | \$.03/gal | |
| Construction Contracting | | 005 | 4.00% | | DUNCAN (F) | DC | | | GRN | Contracts (pre Jan. 2005) | | 008 | 2.00% | |
| Contracts (pre Apr. 2005) | | 009 | 2.00% | | Privilege Tax | | 000 | 2.00% | | GUADALUPE (F) | GU | | | MAR |
| CASA GRANDE (F) | CG | | | PNL | EAGAR (F) | EG | | | APA | Privilege Tax | | 000 | 3.00% | |
| Privilege Tax (except Retail, Utilities/Telecom) | | 000 | 1.80% | | Privilege Tax | | 000 | 3.00% | | Restaurant/Bar | | 003 | 5.00% | |
| Utilities/Telecommunications | | 001 | 2.00% | | Use Tax | | 002 | 3.00% | | Amusements | | 004 | 5.00% | |
| Retail Sales | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Contracts (pre Aug. 2003) | | 009 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | For single item, Retail Tax on portion over \$1000 | | 004 | 2.00% | | HAYDEN (F) | HY | | | GLA |
| For single item, Retail Tax on portion over \$5000 | | 004 | 1.50% | | For single item, Use Tax on portion over \$1000 | | 006 | 2.00% | | Privilege Tax | | 000 | 3.00% | |
| Construction Contracting | | 015 | 4.00% | | EL MIRAGE (F) | EM | | | MAR | Use Tax | | 002 | 3.00% | |
| Contracts (pre Aug. 2006) | | 009 | 1.80% | | Privilege Tax | | 000 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| CAVE CREEK (F) | CK | | | MAR | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | |
| Privilege Tax | | 000 | 2.50% | | Use Tax | | 002 | 3.00% | | Timbering and Other Extraction | | 009 | 0.10% | |
| Utilities | | 001 | 3.00% | | ELOY (F) | EL | | | PNL | Contracts (pre Mar. 2004) | | 008 | 1.00% | |
| Use Tax | | 002 | 2.50% | | Privilege Tax | | 000 | 3.00% | | HOLBROOK (F) | HB | | | NAV |
| Hotel/Motel (Additional Tax) | | 003 | 4.00% | | Use Tax | | 002 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Construction Contracting | | 005 | 5.00% | | Hotel/Motel (Additional Tax) | | 003 | 4.00% | | Use Tax | | 002 | 3.00% | |
| Contracts (post Nov. 2000 and pre Oct. 6, 2005) | | 008 | 2.50% | | Construction Contracting | | 005 | 4.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Contracts (pre Dec. 2000) | | 009 | 2.00% | | Restaurant/Bar | | 009 | 6.00% | | For single item, Retail Tax on portion over \$1,000 | | 006 | 2.00% | |
| CHINO VALLEY (F) | CV | | | YAV | Contracts (pre July 2001) | | 004 | 2.00% | | For single item, Use Tax on portion over \$1,000 | | 008 | 2.00% | |
| Privilege Tax | | 000 | 3.00% | | Contracts (post June 2001 and pre Oct. 2005) | | 008 | 3.00% | | HUACHUCA CITY | HC | | | COH |
| Use Tax | | 002 | 3.00% | | For single item, Retail Tax on portion over \$6,000 | | 006 | 1.50% | | Privilege Tax | | 000 | 1.50% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | FLORENCE (F) | FL | | | PNL | Contracts (pre Dec. 2001) | | 009 | 1.00% | |
| Jet Fuel | | 008 | \$.015/gal | | Privilege Tax | | 000 | 2.00% | | JEROME | JO | | | YAV |
| Jet Fuel Use Tax | | 009 | \$.015/gal | | Food | | 001 | 2.00% | | Privilege Tax | | 000 | 3.00% | |
| Contracts (pre Sep. 2004) | | 007 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | KEARNY | KN | | | PNL |
| CLARKDALE (F) | CD | | | YAV | Construction Contracting | | 015 | 4.00% | | Privilege Tax | | 000 | 2.50% | |
| Privilege Tax | | 000 | 2.25% | | Contracts (pre Mar. 2006) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | | | | | | Construction Contracting | | 015 | 3.50% | |
| Construction Contracting | | 005 | 3.25% | | | | | | | Contracts (pre Oct. 2006) | | 009 | 2.00% | |
| Contracts (pre Aug. 2004) | | 008 | 2.25% | | | | | | | | | | | |

| TABLE II | | | | | PROGRAM CITIES | | | | | | | | | |
|--|-----------------|----------------|-----------|------------|--|-----------------|----------------|----------|----------------|---|-----------------|----------------|------------|----------------|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY |
| KINGMAN | KM | | | MOH | PARKER | PK | | | LAP | ST. JOHNS (F) | SJ | | | APA |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Use Tax | | 002 | 2.00% | | For single item, Retail Tax on portion over \$2,500 | | 001 | 1.00% | | Use Tax | | 002 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Utilities | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 1.00% | |
| LAKE HAVASU CITY | LH | | | MOH | Hotel/Motel (Additional Tax) | | 004 | 4.00% | | For single item, Retail Tax on portion over \$1,500 | | 004 | 1.00% | |
| Privilege Tax | | 000 | 2.00% | | Restaurant/Bar | | 011 | 4.00% | | For single item, Use Tax on portion over \$1,500 | | 006 | 1.00% | |
| Use Tax | | 002 | 2.00% | | PATAGONIA (F) | PA | | | STC | SAN LUIS (F) | SU | | | YMA |
| Restaurant/Bar (Additional Tax) | | 003 | 1.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 4.00% | |
| Jet Fuel | | 007 | \$.03/gal | | Food | | 001 | 2.50% | | Use Tax | | 002 | 4.00% | |
| Jet Fuel Use Tax | | 008 | \$.03/gal | | Hotel/Motel (Additional tax) | | 003 | 3.00% | | Contracts (post Sep. 2004 and pre June 2008) | | 008 | 3.50% | |
| LITCHFIELD PARK (F) | LP | | | MAR | Mining | | 005 | 0.10% | | Contracts (pre Oct. 2004) | | 009 | 2.50% | |
| Privilege Tax | | 000 | 2.00% | | PAYSON (F) | PS | | | GLA | SEDONA | SE | | | YAV/COC |
| Hotel/Motel (Additional Tax) | | 001 | 1.00% | | Privilege Tax | | 000 | 2.12% | | Privilege Tax | | 000 | 3.00% | |
| Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | |
| Construction Contracting | | 015 | 4.00% | | Contracts (pre Jan. 2005) | | 009 | 2.00% | | Use Tax | | 002 | 3.00% | |
| Contracts (pre June 17, 2006) | | 008 | 2.00% | | PIMA (F) | PM | | | GRA | SHOW LOW (F) | SL | | | NAV |
| MAMMOTH | MH | | | PNL | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Privilege Tax | | 000 | 2.00% | | Construction Contracting | | 015 | 3.00% | | SIERRA VISTA (F) | SR | | | COH |
| Use Tax | | 002 | 2.00% | | Contracts (pre Jun. 2007 and post Oct. 2001) | | 008 | 2.00% | | Privilege Tax | | 000 | 1.75% | |
| MARANA | MA | | | PMA | Contracts (pre Nov. 2001) | | 009 | 1.00% | | Use Tax | | 002 | 1.75% | |
| Privilege Tax | | 000 | 2.00% | | PINETOP-LAKESIDE (F) | PP | | | NAV | Restaurant/Bar | | 003 | 2.60% | |
| Telecommunications | | 001 | 4.00% | | Privilege Tax | | 000 | 2.50% | | Hotel/Motel | | 004 | 5.50% | |
| Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Utilities/Telecommunications | | 008 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Restaurant/Bar (Additional Tax) | | 004 | 2.00% | | Jet Fuel | | 009 | \$0.02/gal | |
| Utilities | | 004 | 4.00% | | For single item, Retail Tax on portion over \$5,000 | | 005 | 1.50% | | Rental of Real Property | | 013 | 1.00% | |
| Construction Contracting | | 008 | 4.00% | | PRESCOTT VALLEY (F) | PL | | | YAV | Construction Contracting | | 015 | 2.45% | |
| Contracts (pre Oct. 2004) | | 006 | 2.00% | | Privilege Tax | | 000 | 2.33% | | Contracts (pre Sept. 2006) | | 006 | 1.50% | |
| Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004) | | 007 | 4.00% | | Use Tax | | 002 | 2.33% | | SNOWFLAKE (F) | SN | | | NAV |
| Construction Contracts (pre May 2001) | | 009 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.33% | | Privilege Tax | | 000 | 2.00% | |
| Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006) | | 010 | 4.50% | | Contracts (pre Dec. 2002) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 001 | 4.00% | |
| MARICOPA (F) | MP | | | PNL | QUARTZSITE | QZ | | | LAP | Restaurant/Bar | | 003 | 3.00% | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.50% | | SOMERTON (F) | SO | | | YMA |
| Use Tax | | 002 | 2.00% | | Use Tax | | 002 | 2.50% | | Privilege Tax | | 000 | 2.50% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | For single item, Retail Tax on portion over \$10,000 | | 004 | 1.00% | | Use Tax | | 002 | 2.50% | |
| Construction Contracting | | 004 | 3.50% | | Metalliferous Mining | | 005 | 0.10% | | SOUTH TUCSON (F) | ST | | | PMA |
| Metalliferous Mining | | 005 | 0.10% | | For single item, Use Tax on portion over \$10,000 | | 006 | 1.00% | | Privilege Tax | | 000 | 2.50% | |
| Contracts (pre May 2005) | | 009 | 2.00% | | Restaurant and Bars | | 011 | 4.50% | | Restaurant/Bar | | 009 | 3.50% | |
| MIAMI (F) | MM | | | GLA | Construction Contracting | | 015 | 3.50% | | SPRINGERVILLE (F) | SV | | | APA |
| Privilege Tax | | 000 | 2.50% | | Hotel/Motel | | 025 | 5.50% | | Privilege Tax | | 000 | 3.00% | |
| Contracts (pre May 2003) | | 009 | 1.50% | | Manufactured Buildings | | 117 | 3.50% | | Hotel/Motel (Additional Tax) | | 001 | 2.00% | |
| ORO VALLEY | OR | | | PMA | Contracts (pre Dec. 2005) | | 008 | 2.50% | | For single item, Retail Tax on portion over \$1,000 | | 004 | 2.00% | |
| Privilege Tax | | 000 | 2.00% | | QUEEN CREEK (F) | QC | | | MAR/PNL | STAR VALLEY (F) | SY | | | GLA |
| Hotel/Motel (Additional Tax) | | 003 | 6.00% | | Privilege Tax/Use Tax | | 000 | 2.25% | | Privilege Tax | | 000 | 2.00% | |
| Construction Contracting | | 004 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 1.00% | | Metalliferous Mining | | 005 | 0.10% | |
| Contracts (pre May 2004) | | 008 | 2.00% | | Construction Contracting | | 005 | 4.25% | | Residential Rental | | 013 | 2.00% | |
| Utilities | | 005 | 2.00% | | Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007) | | 006 | 4.00% | | SUPERIOR | SI | | | PNL |
| PAGE (F) | PG | | | COC | Contracts (post Feb. 2003 and pre Oct. 2007) | | 007 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Privilege Tax | | 000 | 3.00% | | Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005) | | 008 | 2.00% | | For single item, Retail Tax on portion over \$500 | | 004 | 1.00% | |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | | Contracts (pre March 2003) | | 009 | 1.00% | | SURPRISE | SP | | | MAR |
| Use Tax | | 002 | 3.00% | | SAFFORD (F) | SF | | | GRA | Privilege Tax | | 000 | 2.20% | |
| Restaurant/Bar | | 003 | 4.00% | | Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) | | 001 | 1.00% | |
| For single item, Retail Tax on portion over \$3,000 | | 004 | 2.00% | | Use Tax | | 002 | 2.50% | | Restaurant/Bar | | 003 | 3.20% | |
| For single item, Use Tax on portion over \$3,000 | | 006 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 5.00% | | Construction Contracting | | 005 | 3.70% | |
| Rental of Real Property | | 013 | 3.00% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | | Contracts (post March 2004 and pre July 2005) | | 008 | 2.20% | |
| PARADISE VALLEY (F) | PV | | | MAR | Use Tax for entire single item over \$5,000 | | 006 | 1.00% | | Contracts (pre April 2004) | | 009 | 2.00% | |
| Privilege Tax | | 000 | 1.65% | | Construction Contracting | | 015 | 4.00% | | TAYLOR (F) | TL | | | NAV |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | | Contracts (post Oct. 2005 and pre Dec. 2006) | | 008 | 2.50% | | Privilege Tax | | 000 | 2.00% | |
| Use Tax | | 002 | 1.65% | | Contracts (pre Nov. 2005) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Contracts (post Dec. 1998 and pre Sep. 2004) | | 008 | 1.40% | | SAHUARITA | SA | | | PMA | | | | | |
| Contracts (pre Jan. 1999) | | 009 | 1.20% | | Privilege Tax | | 000 | 2.00% | | | | | | |
| | | | | | Construction Contracting | | 002 | 4.00% | | | | | | |
| | | | | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | | | | |
| | | | | | Contracts (post Aug. 2000 and pre July 2005) | | 008 | 3.00% | | | | | | |
| | | | | | Contracts (pre Sept. 2000) | | 009 | 1.00% | | | | | | |

(F) These cities tax food sales.

| TABLE II | | PROGRAM CITIES | | |
|---|-----------------|----------------|----------|----------------|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY |
| THATCHER (F) | TC | | | GRA |
| Privilege Tax | | 000 | 2.00% | |
| Food Tax | | 001 | 1.50% | |
| Use Tax | | 002 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | |
| Contracts (pre Dec. 2006) | | 009 | 2.00% | |
| Rental of Real Property | | 013 | 2.00% | |
| Construction Contracting | | 015 | 3.50% | |
| TOLLESON (F) | TN | | | MAR |
| Privilege Tax | | 000 | 2.50% | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | |
| For single item, Retail Tax on portion over \$5,000 | | 004 | 2.00% | |
| Contracts (pre Oct. 2007) | | 009 | 2.00% | |
| TOMBSTONE | TS | | | COH |
| Privilege Tax | | 000 | 2.50% | |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | |
| WELLTON (F) | WT | | | YMA |
| Privilege Tax | | 000 | 2.50% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.50% | |
| WICKENBURG (F) | WB | | | MAR |
| Privilege Tax | | 000 | 1.70% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.50% | |
| Retail Tax for entire single item over \$10,000 | | 004 | 1.19% | |
| Restaurant and Bars | | 011 | 5.20% | |
| Contracts (pre Oct. 2003) | | 009 | 1.00% | |
| WILLCOX (F) | WC | | | COH |
| Privilege Tax | | 000 | 3.00% | |
| Hotel/Motel | | 003 | 7.00% | |
| Retail Tax for entire single item over \$1,250 | | 004 | 2.00% | |
| Contracts (pre Aug. 2002) | | 009 | 2.00% | |
| WILLIAMS (F) | WL | | | COC |
| Privilege Tax | | 000 | 3.00% | |
| Food Tax | | 002 | 2.00% | |
| Hotel/Motel Tax (not in addition to WL) | | 003 | 4.50% | |
| Restaurant/Bar | | 009 | 4.50% | |
| WINKELMAN (F) | WM | | | GLA/PNL |
| Privilege Tax | | 000 | 3.50% | |
| Contracts (pre Dec. 2001) | | 008 | 2.50% | |
| WINSLOW (F) | WS | | | NAV |
| Privilege Tax | | 000 | 3.00% | |
| For single item, Retail Tax on portion over \$1,000 | | 001 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Restaurant/Bar (Additional Tax) | | 004 | 2.00% | |
| Jet Fuel | | 009 | \$.03 | |
| YOUNGTOWN (F) | YT | | | MAR |
| Privilege Tax | | 000 | 3.00% | |
| Use Tax | | 002 | 3.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Contracts (pre Aug. 2007) | | 009 | 2.00% | |
| Rental of Real Property | | 013 | 2.00% | |
| YUMA (F) | YM | | | YMA |
| Privilege Tax | | 000 | 1.70% | |

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

TABLE III NON-PROGRAM CITIES

For information, call:

| | |
|----------------------|----------------|
| Apache Junction..... | (480) 982-8002 |
| Avondale..... | (623) 333-2000 |
| Chandler..... | (480) 782-2280 |
| Flagstaff..... | (928) 779-7614 |
| Glendale..... | (623) 930-3190 |
| Mesa..... | (480) 644-2316 |
| Nogales..... | (520) 287-6571 |
| Peoria..... | (623) 773-7160 |
| Phoenix..... | (602) 262-6785 |
| Prescott..... | (928) 777-1268 |
| Scottsdale..... | (480) 312-2400 |
| Tempe..... | (480) 350-2955 |
| Tucson..... | (520) 791-4566 |

For information, call the Arizona Department of Revenue:

Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at www.azdor.gov.

| TABLE IV | | COUNTY CODES | |
|--|--|--------------|--|
| COUNTY | | CODE | |
| Apache..... | | APA | |
| Cochise..... | | COH | |
| Coconino..... | | COC | |
| Gila..... | | GLA | |
| Graham..... | | GRA | |
| Greenlee..... | | GRN | |
| La Paz..... | | LAP | |
| Maricopa..... | | MAR | |
| Mohave..... | | MOH | |
| Municipal Water, Statewide..... | | SWD | |
| Navajo..... | | NAV | |
| Rio Nuevo District, Pima..... | | PAD | |
| Pima..... | | PMA | |
| Pinal..... | | PNL | |
| Santa Cruz..... | | STC | |
| Tourism & Sports Authority District – ASU, Maricopa..... | | MCA | |
| Tourism & Sports Authority District – New, Maricopa..... | | MCB | |
| Yavapai..... | | YAV | |
| Yuma..... | | YMA | |

TABLE V INDIAN RESERVATION CODES

| INDIAN RESERVATION | COUNTY | CODE |
|-------------------------------|---------------|------|
| Ak-Chin..... | Pinal..... | PNA |
| Cocopah..... | Yuma..... | YMB |
| Colorado River..... | La Paz..... | LAC |
| Fort McDowell-Yavapai..... | Maricopa..... | MAE |
| Fort Mojave..... | Mohave..... | MOF |
| Fort Yuma-Quechan..... | Yuma..... | YMG |
| Gila River..... | Maricopa..... | MAH |
| Gila River..... | Pinal..... | PNH |
| Havasupai..... | Coconino..... | COI |
| Hopi..... | Coconino..... | COJ |
| Hopi..... | Navajo..... | NAJ |
| Hualapai..... | Coconino..... | COK |
| Hualapai..... | Mohave..... | MOK |
| Kaibab-Paiute..... | Coconino..... | COL |
| Kaibab-Paiute..... | Mohave..... | MOL |
| Navajo..... | Apache..... | APM |
| Navajo..... | Coconino..... | COM |
| Navajo..... | Navajo..... | NAM |
| Pascua-Yaqui..... | Maricopa..... | MAN |
| Pascua-Yaqui..... | Pima..... | PMN |
| Salt River Pima-Maricopa..... | Maricopa..... | MAO |
| San Carlos Apache..... | Gila..... | GLP |
| San Carlos Apache..... | Graham..... | GRP |
| San Carlos Apache..... | Pinal..... | PNP |
| San Juan Southern Paiute..... | Coconino..... | COQ |
| Tohono O'Odham..... | Maricopa..... | MAT |
| Tohono O'Odham..... | Pima..... | PMT |
| Tohono O'Odham..... | Pinal..... | PNT |
| Tonto Apache..... | Gila..... | GLU |
| White Mountain Apache..... | Apache..... | APD |
| White Mountain Apache..... | Gila..... | GLD |
| White Mountain Apache..... | Graham..... | GRD |
| White Mountain Apache..... | Navajo..... | NAD |
| Yavapai Apache..... | Yavapai..... | YAW |
| Yavapai-Prescott..... | Yavapai..... | YAX |